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MITCHELL, SYDNEY K. *Studies in Taxation under John and Henry III.* Pp. xiii, 407. Price, \$2. New York: Yale University Press, 1914.

Few aspects of constitutional development in the mediaeval period of English history are more important than taxation; none has been more sadly neglected by historians. This book represents the first attempt to make a systematic and comprehensive survey of the subject even within a limited period. For, although the author modestly designates his work "Studies," his object is "to give as complete an account as possible of each tax levied during the reigns of John and Henry III, presenting all the material in print and as much from the unprinted rolls as could be gathered within a limited time" (p. vii). This goal has not been quite reached, since all published material has not been utilized. Nevertheless the author has extended his research over a wide range, and the product is of solid worth. He has performed a substantial service for students of the English constitution.

Although both royal and papal taxes imposed during the period are considered, the former occupy by far the more prominent place. Of the royal revenues only those classed as extraordinary are treated, namely, aids, scutage, tallage, *dona*, carrucage, and taxes assessed on personal property. Each levy of each of these taxes is dealt with in chronological order. The chief points discussed are "the occasion and the circumstances under which it was levied, the incidence, the assessment and collection, and the amount yielded" (p. 9). This method has rather mechanical results and produces some repetition, but we are assured that "in no other way can the facts of the taxation of the period be presented" (p. 9). It has the decided advantage of rendering the material conveniently accessible for reference. In a final chapter, which is entitled "Summary," though it occupies a quarter of the book, the author presents his conclusions concerning the nature and significance of each royal tax and concerning the relation of the great council to taxation.

On all these aspects of the subject Professor Mitchell has brought to light a large number of new facts. He has also corrected many erroneous statements made by previous writers, though he rarely indicates such corrections. On the whole it is our detailed knowledge of these taxes which is revised rather than our broad conclusions as to their significance. Professor Mitchell's results do not for the most part controvert the generally accepted views with regard to the influence of taxation on the constitutional development of the thirteenth century. Yet their importance should not be underestimated. In many significant particulars they modify or broaden the accepted views. This is notably true with regard to scutage, which is treated at greater length and more thoroughly than any of the other taxes considered; but on no phase of the subject is there failure to increase our store of information.

While Professor Mitchell's contribution is of large proportions, it should be kept in mind that his work is of the pioneer type. Much still remains to be done, as he would doubtless be the first to acknowledge. In fact he informs us himself that the manuscript sources have not been fully utilized. He appears to have confined his attention to the manuscripts in the public

record office, where he seems to have investigated pretty thoroughly the fiscal accounts of John's reign and a part of the enrollments made by Henry's chancery and exchequer. But he does not make use of all the material relating to the subject in the public record office and there is much outside that depository which he has not used. How much new light these records might cast on the taxation of laymen the reviewer cannot say, although they certainly contain some valuable evidence. Concerning clerical taxation a large amount of information is still buried in them. Professor Mitchell, for example, does not state the yield of the triennial tenth of clerical income granted to the king in 1265. The sums produced in several dioceses are entered, however, in the *Patent Roll* for 53 Henry III. This roll is now calendared, but was doubtless published too late to be of service to Professor Mitchell. Copies of several of these entries, however, are printed in Prynne's *Exact Chronological Vindication* (III, pp. 1050-1054)—a work which supplements the present at various other points. Additional details about the administration of this tenth may be found in the *Exchequer K. R. Accounts* and the *Clerical Subsidies* at the public record office, in two cartularies at the British Museum and in documents among the muniments of the Dean and Chapter of Canterbury and the Dean and Chapter of Westminster. The situation is similar with regard to several of the taxes levied on the clergy.

The work is further rendered defective by a number of loose or inaccurate statements. These are apparently due in part to the occasional uncritical acceptance of a chronicler's narrative. At page 267, for example, the author says "in the same year [1246], the pope made another demand for money, from certain clergy half of their revenues, from others a third, and from others a twentieth, all for three years." He gives no explanation of the nature of the tax beyond this vague one based on the prejudiced and inaccurate accounts of Matthew of Paris and the Burton annalist (note 55). As a matter of fact, there were two taxes, one for the benefit of the Holy Land, one for the benefit of the tottering Latin Empire of Constantinople. Both were decreed by the council held at Lyons in 1245. If he had glanced at the official acts of this council (e.g., Hardouin, VII, pp. 390-395), he might have given a more nearly complete and correct description of these taxes. He certainly would have avoided the erroneous remark about their apportionment made in note 54. Some of the questionable statements are due, on the other hand, to loose diction or to careless reading of the sources. He says, in speaking of a fortieth levied by the king in 1232: "The levy was paid by . . . . all churchmen except the beneficed clergy who were specially exempted in the writ" (pp. 201-202). The writ mentioned reads "Sciatis quod archiepiscopi, episcopi, abbates, priores, et clerici terras habentes quae ad ecclesias suas non pertinent . . . . concesserunt" (Stubbs, *Select Charters*, 8th edition, p. 360). The exemption is granted on land held by frank almoi; beneficed clergy holding lay fees had to pay the tax on them. Professor Mitchell himself subsequently mentions several bishops who paid the tax (p. 204). Again, he says of a tenth imposed on the English clergy by the pope in 1229: "the pope sought to levy it on the actual value of the property and revenues." (p. 177). In a note he quotes the words of several chroniclers as his author-

ity. These quotations, however, are so conflicting that it is impossible to decide from them whether the tax demanded was a tenth part of the estimated value of property, or a tenth part of the estimated income from property, or both (as Professor Mitchell implies). The confusion could easily be removed by reference to the papal letters on the subject, where it is called "*decimam omnium reddituum et proventuum*" (*The Register of S. Osmund*, edited by Jones, Rolls Series, II, pp. 147, 148).

These are not isolated examples of incompleteness and inaccuracy. They are cited, however, not so much for the purpose of impugning the general accuracy of the work, as for the purpose of emphasizing its tentative character. There is no doubt of the soundness of the major portion of Professor Mitchell's work, and his historical honesty is exemplary. His pages are crowded with references to authorities, which enable the reader easily to assure himself about the correctness or fulness of any statement. The book should receive a hearty welcome as a much needed and distinctly important addition to our literature.

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SEEBOHM, F. *Customary Acres and Their Historical Importance*. Pp. xiii, 274. Price, \$4. New York: Longmans, Green and Company, 1914.

These unfinished papers were begun by the late Mr. Seebohm in hope that they might furnish the European background of his well known studies. The work was planned on too vast a scale and remained incomplete at his death. Enough had been accomplished, however, to exhibit the possibilities of the project and to justify publication. "If it can be shown that the British customary acres . . . . form a normal group coinciding with a corresponding normal group on the other side of the channel similar in area and in the form of 1 x 10, like those in England, these customary acres will take a place of new interest in economic inquiry. It may be possible to follow them back to the central home from which the Celtic tribes or possibly earlier immigrants wandered into the western extremities of Europe bringing with them as part of their racial possession whatever of civilization they had already attained to, whether derived from a still earlier home, or gathered since their settlement in Central Europe, from the agricultural methods of the great corn growing regions of the nearer or farther East" (p. 7).

The search for this central home carries Mr. Seebohm to the delta of the Danube and to the valley of the Po. The relations of land measures and lineal measures of distance are indeed suggestive of social contact, though many will no doubt be somewhat skeptical of the precise nature of this contact. The inquiry is then pushed further afield by studies of the Mediterranean basin. The influence of the Graeco-Roman world upon measures of land and of distance seems to have been considerable, more considerable than most students of open field husbandry have been inclined to suppose. It would be strange, but not passing belief, if such a study of measures and plough lands should ultimately furnish a connecting link between the open